Amendments to the Claims:

Please amend the claims as indicated below. This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claims 1-2. Cancelled.

3. (Currently Amended) An interactive, online qualified-intermediary computer system for transacting like-kind exchanges of an at least one relinquishment property for an at least one replacement property between a taxpayer, an at least one relinquishment property receiver, and an at least one replacement property provider, said computer system comprising at least one computer device, said at least one computer device programmed to:

A) receive from the taxpayer, an input comprising a plurality of parameters that characterize a proposed exchange of the at least one relinquishment property with the at least one replacement property;

B) provide a set of rules that define safe-harbor provisions for tax-deferred treatment of like-kind exchanges;

[[B]]C) in response to receiving the input in A), substantially simultaneously test the plurality of parameters that characterize the proposed exchange against [[a]]the set of rules by which like-kind exchange transactions meet safe-harbor provisions for tax-deferred treatment to determine whether the proposed exchange would meet safe-harbor provisions for tax-deferred treatment;

[[C]]D) for a result of [[B]]C) that indicates that the proposed exchange would meet safe-harbor provisions for tax-deferred treatment, automatically transact at least a portion of the proposed exchange of the at least one property to be relinquished for the at least one replacement property, wherein automatically transacting at least a portion

of the proposed exchange comprises automatically sending a notification of an assignment by the taxpayer of rights, wherein automatically sending the notification of the assignment by the taxpayer of rights comprises sending to a party to the exchange the notification of the assignment by the taxpayer of rights, wherein the party to the exchange is selected from a group comprising: the at least one relinquishment property receiver, and the at least one replacement property provider; and

[[D]]E) for a result of [[B]]C) that indicates that the proposed exchange would not meet safe-harbor provisions for tax-deferred treatment, generate a notification to the taxpayer that the proposed exchange would not meet safe-harbor provisions for tax-deferred treatment.

4.   (Previously Presented) The computer system of Claim 3, said computer system further programmed to:

batch deposit proceeds for exchanging a first set of properties to be relinquished for a set of like-kind replacement properties in a restricted qualified exchange intermediary account.

5.   (Currently Amended) The computer system of Claim 3, said computer system further programmed to:

electronically generate an online interface through which the taxpayer can electronically communicate through at least one intermediary, the relinquishment of at least one relinquishment property; and

electronically generate an online interface through which the taxpayer can electronically communicate a replacement of the at least one relinquished property with at least one replacement property.

Claim 6.   Cancelled.

7.   (Currently Amended) The computer system of Claim 3, said computer system further programmed to:

save in a database a plurality of electronic addresses, wherein each electronic address is characterized by a unique identifier and wherein each unique identifier corresponds to a particular exchange intermediary of a plurality of exchange intermediaries; and

retrieve from the database, in response to an input by the taxpayer of an exchange intermediary identifier, an electronic address for an exchange intermediary with an identifier that corresponds to the taxpayer input of the exchange intermediary identifier.

8.   (Previously Presented) The computer system of Claim 7, said computer system further programmed to:

establish a communication link with the retrieved electronic address.

9.   (Previously Presented) The computer system of Claim 8, said computer system further programmed to:

format electronic communications with each exchange intermediary according to requirements of the exchange intermediary corresponding to the taxpayer-input exchange intermediary identifier.

Claim 10   Cancelled.

11.   (Previously Presented) The computer system of Claim 3, wherein at least one parameter of the plurality of parameters that characterize the proposed exchange in A) is selected from a group consisting of:

1) an identification of a bank through which funds for the proposed exchange would be transferred,

2) an identification of the at least one relinquishment property receiver,

3) an identification of the at least one replacement property provider,

4) for each of the at least one relinquishment property:

a) an indication of a respective first type of property,

b) a scheduled respective relinquishment date selected from the group consisting of:

i) a proposed relinquishment date, and

ii) an actual relinquishment date,

c) a scheduled respective relinquishment price selected from the group consisting of:

i) a proposed relinquishment price, and

ii) an actual relinquishment price,

5) for each of the at least one replacement property:

a) an indication of a respective second type of property,

b) a proposed replacement date, and

c) a proposed replacement price;

6) an identification of an exchange intermediary through which the exchange will be transacted; and

7) an assignment of rights to a like-kind exchange intermediary for the purpose of authorizing a like-kind exchange transaction by the like-kind exchange intermediary.

12.   (Currently Amended) The computer system of Claim 3, wherein at least one parameter of the plurality of parameters that characterize the proposed exchange in A) comprises, for each of the at least one relinquishment property, an indication of a respective first type of property, and for each of the at least one replacement property,

an indication of a respective second type of property, wherein the substantially simultaneously testing of [[B]]C) comprises:

simultaneously determining, for each of the at least one relinquishment property and for each of the at least one replacement property, whether the proposed exchange of each of the at least one relinquishment property of the respective first type of property, with each of the at least one replacement property of the respective second type of property would meet safe-harbor provisions for tax-deferred treatment, according to the set of rules ~~by which like-kind exchange transactions meet safe-harbor provisions for tax-deferred treatment~~.

13.   (Previously Presented) The computer system of Claim 3, said computer system further programmed to:

determine a schedule of deadlines by which a plurality of phases must be completed for an exchange of a first property to be relinquished by the taxpayer for a second property to replace the first property.

14.   (Currently Amended) The computer system of Claim 3, said computer system further programmed to:

determine a first date on which the taxpayer transfers the at least one relinquishment property as part of the proposed exchange;

calculate, for ~~each like-kind~~the proposed exchange, a deadline date comprising the earlier of:

a) a second date that occurs one hundred eighty days after [[a]]the first date ~~on which the taxpayer transfers a property to be relinquished in a proposed exchange transaction~~; or

b) a third date by which the taxpayer must file a tax return with which to return a tax imposed on the transfer of the relinquish[[ed]]ment property.

15. (Currently Amended) The computer system of Claim 3, said computer system further programmed to:

determine a relinquishment date corresponding to a day on which the taxpayer transfers the at least one relinquishment property to a relinquishment property receiver; and

determine a first deadline date by which the taxpayer must identify the at least one replacement property with which to replace the at least one relinquishment property

~~compare a current date for a day on which the taxpayer that has transferred a first property to be relinquished in a proposed exchange transaction to a first deadline date by which the taxpayer must identify a second property with which to replace the first property~~.

16. (Currently Amended) The computer system of Claim 3, wherein automatically sending the notification of the assignment by the taxpayer of rights comprises automatically sending to the at least one relinquishment property receiver, an electronic notification of an assignment by the taxpayer of rights to an intermediary regarding the relinquishment property.

17. (Currently Amended) The computer system of Claim 3, wherein automatically sending the notification of the assignment by the taxpayer of rights comprises automatically sending to the at least one replacement property provider, an electronic notification of an assignment by the taxpayer of rights to an intermediary regarding the replacement property.

18. (Currently Amended) The computer system of Claim 3, said computer system further programmed to:

communicate a first set of exchange transaction information to ~~one of said~~the at least one relinquish[[ed]]ment property receiver[[s]], the first set of exchange transaction

information comprising: a set of wiring instructions and a set of assignment information.

19.   (Currently Amended) The computer system of Claim 3, ~~said computer system~~ ~~further programmed to~~wherein automatically transacting at least a portion of the proposed exchange further comprises:

collecting a notification of wired funds from a bank for ~~a particular~~ the relinquish[[ed]]ment property receiver, for the benefit of the taxpayer;

recording a deposit of the wired funds into a general account for the benefit of the taxpayer; and

notifying an exchange intermediary administrator of the recorded deposit of the wired funds into [[a]]the general account for the benefit of the taxpayer.

20.   (Previously Presented) The computer system of Claim 3, wherein the plurality of parameters that characterize the proposed exchange in A) comprise a current date, and, for each of the at least one relinquishment property, further comprise a relinquishment date, and for each of the at least one replacement property, further comprise a replacement transaction date, wherein the substantially simultaneously testing of B) comprises, for each of the at least one relinquishment property:

E) calculating a replacement transaction deadline comprising adding a replacement transaction time frame to the relinquishment date;

F) testing the replacement transaction deadline against the replacement transaction date; and

G) if the result of F) indicates that the replacement transaction date will be greater than the replacement transaction deadline, reporting to the taxpayer that the proposed exchange would not meet safe-harbor provisions for tax-deferred treatment.

21.   (Currently Amended) The computer system of Claim 3, said computer system further programmed to:

collect a set of wire transfer instructions pertaining to a proposed transfer of a first replacement property of the at least one replacement property on behalf of ~~one of said~~ the taxpayer[[s]] for a replacement amount; and

verify that ~~the taxpayer has~~ sufficient funds exist in a~~n general system~~ account for ~~which a subaccount exists on~~ the behalf of the taxpayer for at least the replacement amount.

22.   (Currently Amended) The computer system of Claim 3, ~~said computer system further programmed to:~~

~~evaluate a set of parameters describing a proposed like-kind exchange transaction for the taxpayer according to a set of rules by which like-kind exchange transactions qualify for tax-deferred treatment; and~~

wherein the process in E) to generate the notification to the taxpayer comprises generating an indication to ~~alert~~ the taxpayer about each discrepancy between any one of [[said]]the plurality of parameters and a corresponding rule of the set of rules~~by which like-kind exchange transactions qualify for tax-deferred treatment~~.

23.   (Currently Amended) The computer system of Claim 3, ~~said computer system further programmed to~~wherein automatically transacting at least a portion of the proposed exchange further comprises:

transfer~~ring~~ funds on behalf of the taxpayer from a system level account to a bank and bank account specified by ~~one of said~~the at least one replacement property ~~owners~~provider;

obtain~~ing~~ transfer of ownership of a replacement property from the at least one replacement property ~~owner~~provider; and

transfer~~ring~~ ownership of the at least one replacement property to the taxpayer.

24.　(Currently Amended) The computer system of Claim 3, said computer system further programmed to:

~~establish through collecting~~evaluate the input received from the taxpayer characterizing [[a]]the proposed exchange ~~of two properties~~; and

determine whether the input received from the taxpayer characterizes an intent by the taxpayer to treat ~~a sale of a first property to be relinquished and a subsequent reinvestment of proceeds received from the sale of the first property into a purchase of a like-kind replacement second property~~ the proposed exchange as a like-kind exchange that qualifies for tax-deferred treatment ~~under a set of rules~~.

25.　(Currently Amended) The computer system of Claim 3, said computer system further programmed to:

collect from the taxpayer, input characterizing an intent by the taxpayer to treat a sale of at least one property to be relinquished and a subsequent reinvestment of proceeds received from the sale of ~~the relinquished~~ at least one property to be relinquished into a purchase of at least one like-kind replacement property as a like-kind exchange that qualifies for tax-deferred treatment ~~under a set of rules~~.

26.　(Currently Amended) The computer system of Claim 3, said computer system further programmed to:

generate for electronic execution by the taxpayer, an online exchange agreement input interface for collecting input by the taxpayer of an agreement by the taxpayer to a set of terms according to which a first property to be relinquished will be exchanged for a second property to replace the relinquished property.

27.　(Previously Presented) The computer system of Claim 3, said computer system further programmed to:

collect input from the taxpayer that electronically characterizes an agreement by

the taxpayer to a set of terms by which a first property to be relinquished will be exchanged for a second property with which to replace the relinquished property.

28.   (Currently Amended) The computer system of Claim 3, said computer system further programmed to:

collect an electronic signature from the taxpayer to an online exchange agreement that electronically characterizes an intent by the taxpayer to treat a sale of a first property to be relinquished and a subsequent reinvestment of proceeds received from the sale of the ~~relinquished property~~ first property to be relinquished into a purchase of a second like-kind replacement property as a like-kind exchange that qualifies for tax-deferred treatment ~~under a set of rules~~.

29.   (Previously Presented) The computer system of Claim 3, said computer system further programmed to:

generate for electronic execution by the taxpayer an online exchange agreement input screen for collecting an indication by the taxpayer of agreement by the taxpayer to a set of terms by which multiple properties to be relinquished will be exchanged for multiple replacement properties.

30.   (Previously Presented) The computer system of Claim 3, said computer system further programmed to:

collect input from the taxpayer of an agreement by the taxpayer to a set of terms by which multiple properties to be relinquished will be exchanged for multiple properties with which to replace the relinquished properties.

31.   (Currently Amended) The computer system of Claim 3, said computer system further programmed to:

collect an electronic signature from the taxpayer to an online exchange

agreement that electronically characterizes an intent by the taxpayer to treat a sale of a plurality of properties to be relinquished and a subsequent reinvestment of proceeds received from the sale of the ~~relinquished-properties~~ plurality of properties to be relinquished into a purchase of a plurality of like-kind replacement propert[[y]]ies as a like-kind exchange that qualifies for tax-deferred treatment ~~under a set of rules~~.

32.   (Currently Amended) The computer system of Claim 3, said computer system further programmed to:

restrict to a given period of time, receipt of funds by a given net proceeds account of the taxpayer for receipt of proceeds from a plurality of sales, each sale relinquishing at least one of a plurality of properties.

33.   (Currently Amended) The computer system of Claim 3, said computer system further programmed to:

open for a first given period of time, a given net proceeds account of the taxpayer for receiving proceeds from a plurality of relinquished property sales, each sale relinquishing at least one of a plurality of properties.

34.   (Currently Amended) The computer system of Claim 3, said computer system further programmed to:

collect a first set of exchange transaction information from the taxpayer comprising information about a particular relinquish[[ed]]ment property receiver to which a proposed sale of a property to be relinquished by the taxpayer will be made, said information comprising an electronic mail address of the relinquish[[ed]]ment property receiver.

35.   (Currently Amended) The computer system of Claim 3, said computer system further programmed to:

compose an electronic message to a particular relinquish[[ed]]ment property receiver identified by the taxpayer, said electronic message comprising a set of wiring instructions to an account with an exchange intermediary to which funds for a purchase by the relinquish[[d]]ment property receiver of a property to be relinquished by the taxpayer should be wired.

36.   (Currently Amended) The computer system of Claim 3, said computer system further programmed to:

record receipt, on behalf of one of the taxpayer[[s]], in to an account with an exchange intermediary, of a wire transfer of funds for a purchase by a particular relinquished property receiver of a property to be relinquished by the taxpayer.

37.   (Currently Amended) The computer system of Claim 3, said computer system further programmed to:

record receipt, on behalf of the taxpayer, in to an account with an exchange intermediary, of a plurality of wire transfers of funds for a plurality of purchases, each wire transfer of the plurality of wire transfers corresponding to a particular purchase by one of the a relinquish[[ed]]ment property receiver[[s]] of one of a plurality of properties relinquished by the taxpayer.

38.   (Currently Amended) The computer system of Claim 3, said computer system further programmed to:

release an assignment of ownership of a property to be relinquished from an exchange intermediary to a particular relinquish[[ed]]ment property receiver according to a set of terms of a sale agreement.

39.   (Currently Amended) The computer system of Claim 3, said computer system further programmed to:

reinvest funds held for the taxpayer in a restricted account of an exchange intermediary, in a purchase of a second property to replace a previously relinquished first property.

40.   (Currently Amended) The computer system of Claim 3, said computer system further programmed to:

electronically communicate a[[ ]] transfer of funds on behalf of the taxpayer from an account with an exchange intermediary to an account with a bank, said bank account corresponding to a particular replacement property provider, said transfer of funds corresponding to a purchase by the taxpayer of a second property with which to replace a first property previously relinquished by the taxpayer.

41.   (Currently Amended) The computer system of Claim 3, said computer system further programmed to:

electronically communicate a transfer of funds on behalf of the taxpayer from an account with an exchange intermediary to a plurality of accounts, each of the plurality of accounts with one of a plurality of banks, each bank account corresponding to one of the at least one replacement property providers, each transfer of funds corresponding to at least one of a plurality of purchases by the taxpayer of at least one property with which to replace at least a portion of [[one]]a property previously relinquished by the taxpayer. .

42.   (Currently Amended) The computer system of Claim 3, said computer system further programmed to:

calculate a remaining amount of money in an account with an exchange intermediary benefiting the taxpayer by subtracting a total amount of money transferred from the account to at least one of a plurality of bank accounts, each bank account corresponding to one of the replacement property providers, from a total amount of money transferred into the exchange intermediary account on behalf of the taxpayer,

wherein each transfer into the exchange intermediary account correspond[[ing]]s to a respective sale by the taxpayer of a respective relinquished property to a respective relinquishment property receiver.

43.   (Currently Amended) The computer system of Claim 3, said computer system further programmed to:

add as a replacement occurrence, each replacement property identified by the taxpayer as part of a particular the proposed exchange, wherein the taxpayer has not received the replacement property prior to the end of an identification period[[;]]

calculate a total aggregate fair market value of the replacement properties identified by the taxpayer as part of the proposed exchange;

calculate an aggregate fair market value of a plurality of relinquished properties relinquished by the taxpayer as part of the proposed exchange;

calculate a comparison aggregate for the relinquished properties by multiplying the aggregate fair market value of the plurality of relinquished properties time two hundred;

compare the comparison aggregate for the relinquished properties to the total aggregate fair market value of the replacement properties; and

notify the taxpayer that no replacement property has been identified if the total aggregate fair market value of the replacement properties exceeds the comparison aggregate for the relinquished properties and if the calculated replacement occurrence exceeds the number three.

44.   (Previously Presented) The computer system of Claim 3, said computer system further programmed to:

intercept actual and constructive receipt of funds by the taxpayer for an exchange of a replacement property for a property to be relinquished.

Claims 45 - 132.   Cancelled.

133.   (Currently Amended) An interactive, online qualified-intermediary computer system for transacting like-kind exchanges of an at least one relinquishment property for an at least one replacement property between a taxpayer, an at least one relinquishment property receiver, and an at least one replacement property provider, said computer system comprising at least one computer device, said at least one computer device programmed to:

A) receive from the taxpayer an input comprising a plurality of parameters that characterize a proposed exchange of the at least one relinquishment property with the at least one replacement property;

B) provide a set of rules that define safe-harbor provisions for tax-deferred treatment of like-kind exchanges;

[[B]]C) in response to receiving the input in A), substantially simultaneously test the plurality of parameters that characterize the proposed exchange against [[a]]the set of rules by which like-kind exchange transactions meet safe-harbor provisions for tax-deferred treatment to determine whether the proposed exchange would meet safe-harbor provisions for tax-deferred treatment;

[[C]]D) for a result of [[B]]C) that indicates that the proposed exchange would meet safe-harbor provisions for tax-deferred treatment, automatically transacting at least a portion of the proposed exchange of the at least one property to be relinquished for the at least one replacement property, wherein automatically transacting at least a portion of the proposed exchange comprises automatically sending to the at least one relinquishment property receiver, an electronic notification of an assignment by the taxpayer of rights to an intermediary of ownership of the relinquishment property; and

[[D]]E) for a result of [[B]]C) that indicates that the proposed exchange would not meet safe-harbor provisions for tax-deferred treatment, generate a notification to the taxpayer that the proposed exchange would not meet safe-harbor provisions for tax-deferred treatment.

134.   (Currently Amended) An interactive, online qualified-intermediary computer system for transacting like-kind exchanges of an at least one relinquishment property for an at least one replacement property between a taxpayer, an at least one relinquishment property receiver, and an at least one replacement property provider, said computer system comprising at least one computer device, said at least one computer device programmed to:

A) receive from the taxpayer an input comprising a plurality of parameters that characterize a proposed exchange of the at least one relinquishment property with the at least one replacement property;

B) provide a set of rules that define safe-harbor provisions for tax-deferred treatment of like-kind exchanges;

[[B]]C) in response to receiving the input in A), substantially simultaneously test the plurality of parameters that characterize the proposed exchange against [[a]]the set of rules by which like-kind exchange transactions meet safe-harbor provisions for tax-deferred treatment to determine whether the proposed exchange would meet safe-harbor provisions for tax-deferred treatment;

[[C]]D) for a result of [[B]]) that indicates that the proposed exchange would meet safe-harbor provisions for tax-deferred treatment, automatically transacting at least a portion of the proposed exchange of the at least one property to be relinquished for the at least one replacement property, wherein automatically transacting at least a portion of the proposed exchange comprises receiving an indication of funds transferred by the at least one relinquishment property receiver according to a set of terms of a sale agreement with the taxpayer; and

[[D]]E) for a result of [[B]]C) that indicates that the proposed exchange would not meet safe-harbor provisions for tax-deferred treatment, generate a notification to the taxpayer that the proposed exchange would not meet safe-harbor provisions for tax-deferred treatment.

135. (New) A method using a computer for transacting like-kind exchanges of an at least one relinquishment property for an at least one replacement property between a taxpayer, an at least one relinquishment property receiver, and an at least one replacement property provider, said computer system comprising at least one computer device, the method comprising:

A) receiving from a user, an input of a plurality of parameters that characterize a proposed exchange of the at least one relinquishment property with the at least one replacement property;

B) providing a set of rules that define safe-harbor provisions for tax-deferred treatment of like-kind exchanges;

C) in response to receiving the input in A), substantially simultaneously testing the plurality of parameters that characterize the proposed exchange against the set of rules to determine whether the proposed exchange would meet safe-harbor provisions for tax-deferred treatment;

D) for a result of C) that indicates that the proposed exchange would meet safe-harbor provisions for tax-deferred treatment, automatically transacting at least a portion of the proposed exchange of the at least one property to be relinquished for the at least one replacement property, wherein automatically transacting at least a portion of the proposed exchange comprises automatically sending a notification of an assignment by the taxpayer of rights, wherein automatically sending the notification of the assignment by the taxpayer of rights comprises sending to a party to the exchange the notification of the assignment by the taxpayer of rights, wherein the party to the exchange is selected from a group comprising: the at least one relinquishment property receiver, and the at least one replacement property provider; and

E) for a result of C) that indicates that the proposed exchange would not meet safe-harbor provisions for tax-deferred treatment, generating a notification to the user that the proposed exchange would not meet safe-harbor provisions for tax-deferred treatment.

136.   (New) The method of Claim 135, said method further comprising:

batching deposit proceeds for exchanging a first set of properties to be relinquished for a set of like-kind replacement properties in a restricted qualified exchange intermediary account.

137.   (New) The method of Claim 135, said method further comprising:

electronically generating an online interface through which the user can electronically communicate through at least one intermediary, the relinquishment of at least one relinquishment property; and

electronically generating an online interface through which the user can electronically communicate a replacement of the at least one relinquished property with at least one replacement property.

138.   (New) The method of Claim 135, said method further comprising:

saving in a database a plurality of electronic addresses, wherein each electronic address is characterized by a unique identifier and wherein each unique identifier corresponds to a particular exchange intermediary of a plurality of exchange intermediaries; and .

retrieving from the database, in response to an input by the user of an exchange intermediary identifier, an electronic address for an exchange intermediary with an identifier that corresponds to the user input of the exchange intermediary identifier.

139.   (New) The method of Claim 138, said method further comprising:

establishing a communication link with the retrieved electronic address.

140.   (New) The method of Claim 139, said method further comprising:

formatting electronic communications with each exchange intermediary

according to requirements of the exchange intermediary corresponding to the user input exchange intermediary identifier.

141.   (New) The method of Claim 135, wherein at least one parameter of the plurality of parameters that characterize the proposed exchange in A) is selected from a group consisting of:

>1) an identification of a bank through which funds for the proposed exchange would be transferred,
>
>2) an identification of the at least one relinquishment property receiver,
>
>3) an identification of the at least one replacement property provider,
>
>4) for each of the at least one relinquishment property:
>
>>a) an indication of a respective first type of property,
>>
>>b) a scheduled respective relinquishment date selected from the group consisting of:
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>>>i) a proposed relinquishment date, and
>>>
>>>ii) an actual relinquishment date,
>>
>>c) a scheduled respective relinquishment price selected from the group consisting of:
>>
>>>i) a proposed relinquishment price, and
>>>
>>>ii) an actual relinquishment price,
>
>5) for each of the at least one replacement property:
>
>>a) an indication of a respective second type of property,
>>
>>b) a proposed replacement date, and
>>
>>c) a proposed replacement price;
>
>6) an identification of an exchange intermediary through which the exchange will be transacted; and

7) an assignment of rights to a like-kind exchange intermediary for the purpose of authorizing a like-kind exchange transaction by the like-kind exchange intermediary.

142. (New) The method of Claim 135, wherein at least one parameter of the plurality of parameters that characterize the proposed exchange in A) comprises, for each of the at least one relinquishment property, an indication of a respective first type of property, and for each of the at least one replacement property, an indication of a respective second type of property, wherein the substantially simultaneously testing of C) comprises:

simultaneously determining, for each of the at least one relinquishment property and for each of the at least one replacement property, whether the proposed exchange of each of the at least one relinquishment property of the respective first type of property, with each of the at least one replacement property of the respective second type of property would meet safe-harbor provisions for tax-deferred treatment, according to the set of rules.

143. (New) The method of Claim 135, said method further comprising:

determining a schedule of deadlines by which a plurality of phases must be completed for an exchange of a first property to be relinquished by the taxpayer for a second property to replace the first property.

144. (New) The method of Claim 135, said method further comprising:

determining a first date on which the taxpayer transfers the at least one relinquishment property as part of the proposed exchange;

calculating, for the proposed exchange, a deadline date comprising the earlier of:

a) a second date that occurs one hundred eighty days after the first date; or

b) a third date by which the taxpayer must file a tax return with which to return a

tax imposed on the transfer of the relinquishment property.

145. (New) The method of Claim 135, said method further comprising:

determining a relinquishment date corresponding to a day on which the taxpayer transfers the at least one relinquishment property to a relinquishment property receiver; and

determining a first deadline date by which the taxpayer must identify the at least one replacement property with which to replace the at least one relinquishment property.

146. (New) The method of Claim 135, wherein automatically sending the notification of the assignment by the taxpayer of rights comprises automatically sending to the at least one relinquishment property receiver, an electronic notification of an assignment by the taxpayer of rights to an intermediary regarding the relinquishment property.

147. (New) The method of Claim 135, wherein automatically sending the notification of the assignment by the taxpayer of rights comprises automatically sending to the at least one replacement property provider, an electronic notification of an assignment by the taxpayer of rights to an intermediary regarding the replacement property.

148. (New) The method of Claim 135, said method further comprising:

communicating a first set of exchange transaction information to the at least one relinquishment property receiver, the first set of exchange transaction information comprising: a set of wiring instructions and a set of assignment information.

149. (New) The method of Claim 135, wherein automatically transacting at least a portion of the proposed exchange further comprises:

collecting a notification of wired funds from a bank for the relinquishment property receiver, for the benefit of the taxpayer;

recording a deposit of the wired funds into a general account for the benefit of the taxpayer; and

notifying an exchange intermediary administrator of the recorded deposit of the wired funds into the general account for the benefit of the taxpayer.

150.   (New) The method of Claim 135, wherein the plurality of parameters that characterize the proposed exchange in A) comprise a current date, and, for each of the at least one relinquishment property, further comprise a relinquishment date, and for each of the at least one replacement property, further comprise a replacement transaction date, wherein the substantially simultaneously testing of B) comprises, for each of the at least one relinquishment property:

E) calculating a replacement transaction deadline comprising adding a replacement transaction time frame to the relinquishment date;

F) testing the replacement transaction deadline against the replacement transaction date; and

G) if the result of F) indicates that the replacement transaction date will be greater than the replacement transaction deadline, reporting to the user that the proposed exchange would not meet safe-harbor provisions for tax-deferred treatment.

151.   (New) The method of Claim 135, said method further comprising:

collecting a set of wire transfer instructions pertaining to a proposed transfer of a first replacement property of the at least one replacement property on behalf of the taxpayer for a replacement amount; and

verifying that sufficient funds exist in an account for the behalf of the taxpayer for at least the replacement amount.

152.   (New) The method of Claim 135, wherein the process in E) for generating the notification to the user comprises generating an indication to the user about each discrepancy between any one of the plurality of parameters and a corresponding rule of the set of rules.

153.   (New) The method of Claim 135, wherein automatically transacting at least a portion of the proposed exchange further comprises:

transferring funds on behalf of the taxpayer from a system level account to a bank and bank account specified by the at least one replacement property provider;

obtaining transfer of ownership of a replacement property from the at least one replacement property provider; and

transferring ownership of the at least one replacement property to the taxpayer.

154.   (New) The method of Claim 135, said method further comprising:

evaluating the input received from the user characterizing the proposed exchange; and

determining whether the input received from the user characterizes an intent by the taxpayer to treat the proposed exchange as a like-kind exchange that qualifies for tax-deferred treatment.

155.   (New) The method of Claim 135, said method further comprising:

collecting from the user, input characterizing an intent by the taxpayer to treat a sale of at least one property to be relinquished and a subsequent reinvestment of proceeds received from the sale of at least one property to be relinquished into a purchase of at least one like-kind replacement property as a like-kind exchange that qualifies for tax-deferred treatment.

156. (New) The method of Claim 135, said method further comprising:

generating for electronic execution by the taxpayer, an online exchange agreement input interface for collecting input by the taxpayer of an agreement by the taxpayer to a set of terms according to which a first property to be relinquished will be exchanged for a second property to replace the relinquished property.

157. (New) The method of Claim 135, said method further comprising:

collecting input from the user that electronically characterizes an agreement by the taxpayer to a set of terms by which a first property to be relinquished will be exchanged for a second property with which to replace the relinquished property.

158. (New) The method of Claim 135, said method further comprising:

collecting an electronic signature from the taxpayer to an online exchange agreement that electronically characterizes an intent by the taxpayer to treat a sale of a first property to be relinquished and a subsequent reinvestment of proceeds received from the sale of the first property to be relinquished into a purchase of a second like-kind replacement property as a like-kind exchange that qualifies for tax-deferred treatment.

159. (New) The method of Claim 135, said method further comprising:

generating for electronic execution by the taxpayer, an online exchange agreement input screen for collecting an indication by the taxpayer of agreement by the taxpayer to a set of terms by which multiple properties to be relinquished will be exchanged for multiple replacement properties.

160. (New) The method of Claim 135, said method further comprising:

collecting input from the user of an agreement by the taxpayer to a set of terms by which multiple properties to be relinquished will be exchanged for multiple properties

with which to replace the relinquished properties.

161. (New) The method of Claim 135, said method further comprising:

collecting an electronic signature from the taxpayer to an online exchange agreement that electronically characterizes an intent by the taxpayer to treat a sale of a plurality of properties to be relinquished and a subsequent reinvestment of proceeds received from the sale of the plurality of properties to be relinquished into a purchase of a plurality of like-kind replacement properties as a like-kind exchange that qualifies for tax-deferred treatment.

162. (New) The method of Claim 135, said method further comprising:

restricting to a given period of time, receipt of funds by a given net proceeds account of the taxpayer for receipt of proceeds from a plurality of sales, each sale relinquishing at least one of a plurality of properties.

163. (New) The method of Claim 135, said method further comprising:

opening for a first given period of time, a given net proceeds account of the taxpayer for receiving proceeds from a plurality of relinquished property sales, each sale relinquishing at least one of a plurality of properties.

164. (New) The method of Claim 135, said method further comprising:

collecting a first set of exchange transaction information from the user comprising information about a particular relinquishment property receiver to which a proposed sale of a property to be relinquished by the taxpayer will be made, said information comprising an electronic mail address of the relinquishment property receiver.

165. (New) The method of Claim 135, said method further comprising:

composing an electronic message to a particular relinquishment property receiver identified by the taxpayer, said electronic message comprising a set of wiring instructions to an account with an exchange intermediary to which funds for a purchase by the relinquishment property receiver of a property to be relinquished by the taxpayer should be wired.

166. (New) The method of Claim 135, said method further comprising:

recording receipt, on behalf of the taxpayer, in to an account with an exchange intermediary, of a wire transfer of funds for a purchase by a particular relinquished property receiver of a property to be relinquished by the taxpayer.

167. (New) The method of Claim 135, said method further comprising:

recording receipt, on behalf of the taxpayer, in to an account with an exchange intermediary, of a plurality of wire transfers of funds for a plurality of purchases, each wire transfer of the plurality of wire transfers corresponding to a particular purchase by a relinquishment property receiver of one of a plurality of properties relinquished by the taxpayer.

168. (New) The method of Claim 135, said method further comprising:

releasing an assignment of ownership of a property to be relinquished from an exchange intermediary to a particular relinquishment property receiver according to a set of terms of a sale agreement.

169. (New) The method of Claim 135, said method further comprising:

reinvesting funds held for the taxpayer in a restricted account of an exchange intermediary, in a purchase of a second property to replace a previously relinquished first property.

170. (New) The method of Claim 135, said method further comprising:

electronically communicating a transfer of funds on behalf of the taxpayer from an account with an exchange intermediary to an account with a bank, said bank account corresponding to a particular replacement property provider, said transfer of funds corresponding to a purchase by the taxpayer of a second property with which to replace a first property previously relinquished by the taxpayer.

171. (New) The method of Claim 135, said method further comprising:

electronically communicating a transfer of funds on behalf of the taxpayer from an account with an exchange intermediary to a plurality of accounts, each of the plurality of accounts with one of a plurality of banks, each bank account corresponding to one of the at least one replacement property providers, each transfer of funds corresponding to at least one of a plurality of purchases by the taxpayer of at least one property with which to replace at least a portion of a property previously relinquished by the taxpayer.

172. (New) The method of Claim 135, said method further comprising:

calculating a remaining amount of money in an account with an exchange intermediary benefiting the taxpayer by subtracting a total amount of money transferred from the account to at least one of a plurality of bank accounts, each bank account corresponding to one of the replacement property providers, from a total amount of money transferred into the exchange intermediary account on behalf of the taxpayer, wherein each transfer into the exchange intermediary account corresponds to a respective sale by the taxpayer of a respective relinquished property to a respective relinquishment property receiver.

173. (New) The method of Claim 135, said method further comprising:

adding as a replacement occurrence, each replacement property identified by the

taxpayer as part of the proposed exchange, wherein the taxpayer has not received the replacement property prior to the end of an identification period.

174.   (New) The method of Claim 135, said method further comprising:

intercepting actual and constructive receipt of funds by the taxpayer for an exchange of a replacement property for a property to be relinquished.